

SENATE BILL 3086
By Ketron

AN ACT to amend Chapter 30 of the Private Acts of 1993; and
any other acts amendatory thereto, relative to the
Marshall County occupancy tax imposed on transients.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Section 8 of Chapter 30 of the Private Acts of 1993 is amended by deleting the last sentence and by substituting instead the following language:

Each occurrence of knowing refusal of an operator to collect or remit the tax or knowing refusal of a transient to pay the tax imposed is a violation of this act and shall be punishable by a civil penalty not in excess of fifty dollars (\$50.00) to be imposed separately for each occurrence. Each occurrence shall constitute a separate violation.

As used in this section, "each occurrence" means each day.

SECTION 2. Section 8 of Chapter 30 of the Private Acts of 1993 is further amended by designating the existing language as subsection (a) and by adding the following language to be designated as subsection (b):

(b) Nothing in this section shall be construed to prevent the clerk, or other authorized collector of the tax, from pursuing any civil remedy available to the collector by law, including issuing distress warrants and the seizure of assets, to collect any taxes due or delinquent under this act.

SECTION 3. This act shall have no effect unless it is approved by a two-thirds (2/3) vote of the legislative body of Marshall County. Its approval or nonapproval shall be proclaimed by the presiding officer of the county legislative body of Marshall County and certified to the secretary of state.

SECTION 4. For the purpose of approving or rejecting the provisions of this act, it shall be effective upon becoming a law, the public welfare requiring it. For all other purposes, it shall become effective as provided in Section 3.

